IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.22 OF 2002
AND
INCOME TAX APPLICATION NO.23 OF 2002
AND
INCOME TAX APPLICATION NO.101 OF 2002
AND
INCOME TAX APPLICATION NO.103 OF 2002
AND
INCOME TAX APPLICATION NO.239 OF 2002

The Commissioner of Income ..Applicant.
V/s.
Shree Krishna Wollen Mills P.Ltd. ..Respondent.

Mr.Ashok Kotangale with Mr.Prashant Uchil for applicant in all matters.

Mr.H.S.Khurana for respondent in all matters.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 12TH JUNE, 2006.

P.C. :-

Heard the learned counsel for the applicant. Having going throughthe findings of fact recorded by the Tribunal, we see no substantial question of law arise warranting adjudication by this Court. The observations of the Tribunal are reproduced hereinbelow:-

> " It is incumbent on the assessee to place material of the primary facts which in all reasonable probability would show that he was not guilty of any fraud or gross or wilful neglect. From the facts available on record, there is no inkling of fraud or wilful neglect on the part of the assessee. "

All the applications are, therefore, dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)